

TO BE FILED
BY DISTRIBUTOR

| | | | | | | |
|--|-------|-------------------------------------|--|----------------------------|---|--------------------------|
| Period Covered | | 19 | | | | |
| LIQUID FUEL CLASSIFICATION | | (a) CITY & COUNTY OF HONOLULU | (b) COUNTY OF MAUI (Use Summary Below) | (c) COUNTY OF HAWAII | (d) COUNTY OF KAUAI (Use Summary Below) | TOTAL OF ALL COUNTIES |
| 1. Aviation | Gals. | | | | | |
| Tax | \$ | | | | | |
| 2. Diesel - Off Hwy. | Gals. | | | | | |
| Tax | \$ | | | | | |
| Diesel - On Hwy. | Gals. | | | | | |
| Tax | \$ | | | | | |
| 3. Gasoline & Other Liquid Fuel: | | | | | | |
| a. Premium | Gals. | | | | | |
| Tax | \$ | | | | | |
| b. Regular | Gals. | | | | | |
| Tax | \$ | | | | | |
| c. Unleaded | Gals. | | | | | |
| Tax | \$ | | | | | |
| d. Alcohol Fuels | Gals. | | | | | |
| Tax | \$ | | | | | |
| e. All Others (specify): | | | | | | |
| | Gals. | | | | | |
| Tax | \$ | | | | | |
| Total (3a through 3e) | Gals. | | | | | |
| Tax | \$ | | | | | |
| 4. LPG - Off Hwy. | Gals. | | | | | |
| Tax | \$ | | | | | |
| LPG - On Hwy. | Gals. | | | | | |
| Tax | \$ | | | | | |
| 5. Grand Total - Gallons | | | | | | |
| Tax - Add lines 1 through 4 | \$ | | | | | |
| 6. ENVIRONMENTAL RESPONSE TAX | | | | | | |
| Petroleum Products (Number of barrels) | | | | | | |
| Tax @ 5 cents per barrel | | | | | | |
| TOTAL TAXES DUE (Add lines 5 & 6) | | | | | | |

Note: If any diesel oil or liquefied petroleum gas is purchased for use off the public highways but is later used upon the public highways, an additional tax is due and payable. Use Forms M-13 or M-22. See reverse side for Schedule of Tax Rates.

Summary of Gallons Taxable in County of Maui & County of Kauai

| Gallons | Aviation Fuel | Diesel | | LPG | | Gasoline & All Other Liquid Fuel |
|---------------------------------------|------------------|---------|--------|---------|--------|-------------------------------------|
| | | Off Hwy | On Hwy | Off Hwy | On Hwy | |
| COUNTY OF MAUI: Island of : Maui | | | | | | |
| Kahoolawe | | | | | | |
| Lanai | | | | | | |
| Molokai | | | | | | |
| Total Gallons (Col. b) | | | | | | |
| COUNTY OF KAUAI: Island of : Kauai | | | | | | |
| Niihau | | | | | | |
| Total Gallons (Col. d) | | | | | | |

NOTE: DISTRIBUTORS OF ALCOHOL FUELS ARE REQUIRED TO CONTINUE ON THE REVERSE SIDE OF THIS FORM BY PROVIDING THE REQUESTED DATA IN COMPLIANCE WITH ACT 274, SLH 1980, AND THE RULES ISSUED THEREUNDER. ALL OTHERS MAY DISREGARD THE USE OF THE FORM ON THE REVERSE SIDE.

NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____

NOTE: This return with payment must be submitted to the Hawaii State Tax Collector in your taxation district on or before the last day of the month following the closing date of prior monthly accounting period.

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Fuel Tax Law and the rules issued thereunder.

SIGNATURE _____
TITLE _____
DATE _____

DATA TO BE PROVIDED BY DISTRIBUTORS OF ALCOHOL FUELS
(Information Required in Compliance With Act 274, SLH 1980)

| LIQUID FUEL CLASSIFICATION | (a) CITY & COUNTY OF HONOLULU | (b) COUNTY OF MAUI | (c) COUNTY OF HAWAII | (d) COUNTY OF KAUAI | TOTAL OF ALL COUNTIES |
|----------------------------|-------------------------------------|-----------------------|----------------------------|------------------------|--------------------------|
| 1. Unleaded Gasoline | | | | | |
| Total gross sales \$ | | | | | |
| Average price per gal. \$ | | | | | |
| 2. Alcohol Fuels | | | | | |
| Total gross sales \$ | | | | | |
| Average price per gal. \$ | | | | | |
| 3. All Others (specify): | | | | | |
| Total gross sales \$ | | | | | |
| Average price per gal. \$ | | | | | |
| 4. Ethanol | | | | | |
| Total gross sales \$ | | | | | |
| Average price per gal. \$ | | | | | |

SCHEDULE OF TAX RATES
Effective July 1, 1991, except as noted.

| LIQUID FUEL CLASSIFICATION (Per Gallon) | COUNTY OF OF HONOLULU | COUNTY OF MAUI | COUNTY OF HAWAII | COUNTY OF KAUAI |
|--|-----------------------------|----------------------|------------------------|-----------------------|
| 1. Aviation | 1¢ | 1¢ | 1¢ | 1¢ |
| 2. Diesel - Off Hwy. | 1¢ | 1¢ | 1¢ | 1¢ |
| On Hwy. | 32.5¢ | 25¢ / 27¢* / 29¢** | 24.8¢ | 26¢ |
| 3. Gasoline & All Other Liquid Fuel | 32.5¢ | 25¢ / 27¢* / 29¢** | 24.8¢ | 26¢ |
| 4. LPG - Off Hwy. | 1¢ | 1¢ | 1¢ | 1¢ |
| On Hwy. | 22¢ | 17¢ / 18¢* / 20¢** | 17¢ | 18¢ |
| 6. Environmental Response Tax Effective 7-1-93 (Per Barrel) | 5¢ | 5¢ | 5¢ | 5¢ |

Act 300, Session Laws of Hawaii (SLH) 1993, amends chapter 243, Hawaii Revised Statutes (HRS), relating to the fuel tax, to impose the Environmental Response Tax. A fuel tax of 5 cents per barrel is imposed on every barrel or fractional part of a barrel of petroleum product sold by a distributor to any retail dealer or end user after June 30, 1993. The tax is imposed on the distributor of the petroleum product. The term "barrel" means 42 U. S. gallons and "petroleum product" is defined as any liquid hydrocarbon at standard temperature and pressure that is the product of the fractionalization, distillation, or other refining or processing of crude oil. Crude oil means petroleum in an unrefined state or natural state, including condensates and natural gasoline.

File this form with Form M-23A.

*Ordinance No. 2248 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1993, by operation of section 243-5, HRS. The fuel tax rate for liquefied petroleum gas is increased by one cent (1¢) per gallon.

**Ordinance No. 2421 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1995, by operation of section 243-5, HRS. The fuel tax rate for liquefied petroleum gas is increased by two cents (2¢) per gallon.

MAILING ADDRESSES

Oahu District Office
P. O. Box 259
Honolulu, Hawaii 96809-0259

Maui District Office
P. O. Box 1427
Wailuku, Hawaii 96793-1427

Hawaii District Office
P. O. Box 937
Hilo, Hawaii 96721-0937

Kauai District Office
P. O. Box 1687
Lihue, Hawaii 96766-5687